Collection No.

1935.

Mysore Residency, Bangalore.

(W)

CB 4/7/67 Mas 6/7

C. Pr 2 to 40 dockets

Pros. Serial Nos. 1 – 8

Subject.

Application to the C & M. Station of Bangalore of

(1) The Matches (Excise Duty) Act, 1934,

(2) The Mechanical Lighters (Excise Duty) Act, 1934,

and (3) The Sugar (Excise Duty) Act, 1934.

Previous References.

file 311/34 (W)

Later References.

RSA 85/38

A

21/10/45

(The papers at (N) are only duplicates sent by the Collector with S.N.I. Revenue charges prepaid by Mysore have been sent to G.G.)

S. 97.—(Blue).

Dy. No. 8738 S.N.1

Dy. No. 10,198 S.N.2

The necessity for the application of the Matches (Excise Duty) Act 1934 to the C. & M. Station of Bangalore has been examined in para 73 of notes in F.311(2)-34. Mechanical Lighers offer a substitute for matches. Hence the necessity to apply also Mechanical Lighters(Excise Duty) Act, 1934 along with the Act regarding Matches Excise. The arguments which apply to the application of the Matches (Exicse Duty) Act apply with equal force to the application to the Station of the Sugar (Excise Duty) Act. All three Acts may therefore be applied.

So far as the orders under the respective Acts are concerned, viz., the Matches (Exicse Duty) Order, 1934, the Mechanical Lighters (Excise Duty) Order 1934 and the Sugar (Excise Duty) Order, 1934, which are really rules made by the Governor General in Council under the respective Acts, it may tend to convenience and unification, if the rules made in British India are made to operate in the Station also, instead of having for the Station separate rules made by the same authority and on the same lines, under the respective Acts as applied to the Station. Provision may be therefore made to that effect in the draft notification applying the Acts.

Certain sections of these Acts appear to be unsuitable to the Station. They may therefore be omitted in applying the Acts. The position of Mysore in this respect corresponds to that of the Station; and it is observed that in the Mysore Matches (Ex. Duty) Regulation which is based upon the British Indian Act, the provisions referred to in the following paras re: the Matches (Ex. Duty) Act have been omitted.

The Matches (Excise Duty) Act

Sec. 16 provides for the application to the prohibited import of matches the Sea Customs Law relating to the prohibited import of goods, such as seizure by customs officials, order of forfeiture with penalty by the prescribed by Customs authority etc.,
Sec. 17 provides for the adaptation by the Governor General in Council of certain provisions of the Sea Customs Act to levy of, exemption from and drawback of duty, offences, confiscation and procedure in appeal. The Sea Customs Act has not been applied to the Station. Under sec. 18 of the Act re: Matches, the Governor General in Council has ample powers to make rules in regard to such matters, and the Matches (Excise Duty) Order, 1934 issued under the Act covers them all. These sections may therefore be omitted.

Sec. 20 of the Act which provided for the levy of certain import duty on matches of foreign manufacture slightly in excess of the excise duty, has been deleted from this Act and the provisions incorporated in the Indian Tariff Act./Import of non-excised matches is made in sec. 7 of the Act; and matches of foreign manufacture cannot find their way into the Station except through customs ports where they would be subject to the tariff duty. There is no need to make any provision in this regard in the Act as applied . Provision for the prevention of the

Sec.21 repeals the Burma (Excise Duty) on matches and may be deleted.

Slight changes are necessry in the preamble and certain sections as indicated in the draft.

The Mechanical Lighters (Ex. Duty) Act.

The position under this Act is exactly the same as that discussed with reference to the Act re: matches. Sec.13, 14 & 16 may be deleted and the preamble amended.

The Sugar (Excise Duty) Act.

Sec.6 provides for the imposition of customs duty equal to excise duty on sugar imported from any State and the application of the provisions of the Lamd Customs Act,1924, an Act which is not in force in the Station. In place of this section it seems desirable to insert two other sections on the lines of sec.7 & 11 of the Matches (Excise Duty) Act.
Sec.10 regarding the application of certain sections of the Sea Customs Act may be omitted for the reasons explained under the corresponding section of the Act re: Matches Excise.

The Govt. of India have suggested the exclusion of Railway lands from the operation of the three Acts. The Resident has power to exclude these lands by a notification. A draft is submitted which may issue after approval by the Govt. of India.

The Collector has submitted several drafts of rules etc. to be issued under the Acts relating to Matches and Mechanical Lighters as applied to the C. & M. Station. In the place of these drafts of elaborate notifications another draft which would serve the same purpose, is submitted applying to the Station the rules notifications etc., issued in British India.
The draft of a rule proposed by the Collector to enable a stock being taken of the quantity of matches for sale in the market may stand with slight modifications as indicated therein. A similar notification is not necessary in regard to sugar for the reason that the duty on sugar is purely a duty in the place of its manufacture and there are no sugar factories here at present in the Station. There is also

no arrangement , as in the case of matches duty, for pool and distribution of the proceeds of such duty.

14 Draft letter to the Govt. of India with necessary draft notifications submitted.

Ille

XII

Ebne
24.12.35

Do we not need to modify ¶ 1 of the 3 each
Acts, stating that it applies to B.I. & Br. Baluchistan? I think we shd substitute the exn. Station of Bengal in ¶ 1(2), 3(1) of the Sugar Excise Act, 1(2), 3, 6, 8, 9, 11, 13, of the Match Excise Act, & 1(2), 3, 6, 7, 9, of the Mechanical Lighters Act.

15

16 We shd also suggest a date from wh. the Act shall come into force?

17 Will not the sections of the Acts in some cases require re-numbering, ~~in force~~ as the result of omissions or insertions?

Ebne 30/12 18 The G/S officers have drafting in order.

GP

Reference para 15 ante

19

There does not appear to be any need to modify section 1 of each of the three Acts as suggested by the Resident. Under the first proviso to the Notification of the Govt. of India No.261-I dated 24th April 1929, references to British India in the enactments in force in the C. & M.Station shall be read as referring to the Station, except where the context or the modifications in the enactments otherwise require. The modification to the General Clauses Act (X of 1897) as applied to the C. & M. Station (vide item 52 of the schedule to the Notification dated the 24th April 1929) places the position beyond doubt. The modification is that in clause (7) of section 3 of the General Clauses Act the words "British India" shall remain unmodified, but in any other enactments, where this definition would otherwise apply, the words shall be read subject to the provisions of the Notification dated the 24th April 1929.

pp.343-360 Vol.III Unrepealed Genl.Acts, (1928 Edn.)

20

Reference para 16 ante

It seems unnecessary to suggest any date from which the Acts should come into force unless it is considered necessary that the coming into force should be from a date posterior to the issue of the notification by the Government of India applying the Acts. No date is specified in the British Indian enactments now proposed to be applied to the Station; and under section 5(1) of the General Clauses Act (X of 1897) "where any Act of the Governor General in Council is not expressed to come into operation on a particular day, then it shall come into operation on the day on which it receives the assent of the Governor-General". On the same analogy it may be presumed that the Acts shall come into force in the C. & M.Station on the date of the issue of the Notification by the Govt. of India.

p.352 -do-

As an illustration, the Parsi Marriage and

Divorce

Divorce Act (XV of 1865) may be cited. In the British Indian enactments it is not specified that the Act shall come into force on any particular date; and in the Notification of the Government of India No.142-I, dated the 11th April 1934, applying the Act to the C. & M.Station there is no mention of the date from which the Act should come into force.

p.172 Vol.I Unrepealed Acts (1928 Edn.)

S.N.7 F.243/1933

21

Reference para 17

While deleting certain sections of an enactment in applying it to the C. & M. Station, it is not necessary to re-number the sections. The position will simply be that the deleted sections will not apply at all. It may be stated that when any sections of a particular enactment in force in British India are deleted by the Indian Legislature the sections are not usually re-numbered (Vide Sections 9-12 of the Calcutta University Act, II of 1857). In this connection please see paras I(ii) and II(ii) of the Notification of the Government of India applying the Madras Children's Act, 1920 and the Madras Borstal Schools Act, 1925, to the C. & M. Station of Bangalore.

p. 94 Unrepealed Acts, Vol.I (1928 Edn)

S.N.4 F.1018/34

(From para 19)

22. The noting in paras. 19-21 is based on past practice and precedent. It does not seem necessary to make the modifications suggested in paras. 15 & 17.

29.1.36

24

It may be pointed out at the outset that the Section in the Sugar (Excise Duty) Act referred to as 11-A in the Government of India letter and also in the draft Notification forwarded from this Residency, has been altered into Section 12 in the Notification extending the Acts to the Station.

(H) Cor. p. 41 / Encl. 6 S.N. 3

Cor. p. 59 / Encl. 6 S.N. 5 (Put up)

25

Sections 11-A of the Sugar (Excise Duty) act, 19-A of the Matches (Excise Duty) Act, and 15-A of the Mechanical Lighters (Excise Duty) Act referred to in the Government of India letter are the rule making provisions in the respective enactments. It may kindly be observed that the main rule making provisions (with the marginal note-"Power of Governor General in Council to make rules") are contained in Sections 11, 19 and 15 of the respective Acts. These three Sections have been retained, and are part of the Acts as extended to the Station. So that, rules in the usual course could be framed for the Station under Sections 11, 19 and 15 respectively. The same rules as are in force in British India can be framed for the Station also, with the necessary notifications under these three Sections. If under sections 11,19 and 15, applicability of the entire body of the British Indian rules to the Station had been suggested to the Government of India, we would have been definitely in the wrong, in view of the accepted principle that a rule making provision in an Act as applied to an administered area admits only of the making of separate substantive rules for such area, and not of adapting rules in force in British India. But 3 new Sections have been added to the Acts as applied to the Station, namely 11-A(12?), 19-A and 15-A. Kind attention is invited to these 3 Sections. The rule making provisions for the Station are contained in these 3 new Sections, and not in the main Sections 11, 19 and 15 of

page 59 / Encl 6 S.N. 4 (Put up)

the respective Acts. These Sections unequivocally lay down that nothwithstanding anything contained in the respective main Sections containing rule making provisions, the Governor General in Council may by notification in the Gazette of India declare that any rules-----for the time being in force in British India shall-----apply to the Civil and Military Station. It is submitted that what is provided for in the British Indian Acts is the power of making rules, while what is provided for under the new Sections in the Station Acts is the power of declaring that certain rules shall apply to this area; "and any rules, orders or notifications so applied shall have effect within the Civil and Military Station of Bangalore as if made under this Act". The draft notifications submitted to the Government of India, and taken exception to by them, appear perfectly within the range, purview and permissibility of the provisions contained in the new Sections. Please see para 2 of Notes. For the purpose of convenience and unification, these new provisions were specially added. The question of an accepted principle would arise only in the absence of specific provisions in that behalf; it would have arisen in this case also, if this course had been adopted under the main rule making provisions, namely Sections 11, 19 and 15. But new Sections were specifically embodied in the Acts, which unambiguously admit of a general notification applying the British Indian rules to the Station. Accepted principles, it is submitted, cannot be made to out-weigh and supersede definite provisions in enactments. If approved, it may be submitted to the Government of India that the new Sections appear to admit of notifications of the kind contemplated.

pp. 51, 52 and 53.

The re-publication of the notifications in the Residency Orders and the publishing of a Notification excluding the Railway lands from the operation of the Acts

Encl. to S.N. 4 Cor p 59/69

Cor p. 50 (H)

will be caused to be done after orders are passed and the file is sent back.

AsRao
13.8.1936

(from para 24)

Secretary.

27 On general lines I agree with what is said in para 25; but on particular grounds our Notifications can be considered to be faulty, in that they purport to apply the rules "as far as they may be applicable" but do not give any indication of the respects in which they may be inapplicable. In all the circumstances, our proper course is to act as instructed by the Government of India and set out the rules in extenso; but when forwarding the revised drafts we may explain briefly the reasons (as set out in para 25) which led us to follow the other course in the first instance.

28 Action outlined in para 26 should be now taken as soon as possible.

Tone
12.8.36.

29 Two drafts are submitted for approval, with reference to para 28.

AsRao
22.8.1936

(para 29)

Secretary.

Tone
3-9-36

S.N (6) and (7) issue

30 Setting out the rules in extenso running into over 50 pages involved a long delay, which is regretted.

31 Draft letter to the Government of India is submitted for approval with reference to para 27, forwarding revised drafts of notifications setting out the rules under the three Acts in extenso.

A.S.Rao
11-XII-'36

(from para 30)

Supdt.
15.12.36
Checked & Returned to T.C. for details & further explanations
15.1.37
Read back from T.C. on 5.2.37

32 The drafts have been carefully checked and may issue, if approved.

9.2.37

(It is regretted that checking could not be completed before I handed over charge to Supdt.)

9/2

Secy.

33 The 9.9.I. set us a very heavy task in requiring us to set out all the modified rules in extenso; and in face of the special provisions in the Acts themselves, it is very doubtful whether his Lordship's method of dealing with them was really necessary. The second paragraph

of the draft forwarding letter is intended to bring this out.

34 The draft may now issue if approved (subject to settlement of a small marginal pencil query on pages 2, 2, and 3 of the three draft notifications).

(at the bottom of the file)

Tone
10.2.37

35 I agree.

36 The draft may issue

Gr 15/2/37

37 Reference para 34:-

It is submitted [with great respect] that it does not appear to be necessary to define "Local Government"; for in the first proviso to the Notification of 1929 (extending Acts to the Station) it is laid down, "---references to a Local Government-----shall be read as referring to the Resident in Mysore"; this applies with equal force to the Rules framed under the Acts. The term has also been defined in the General Clauses Act, as applied to the Station

x (R)

Act x of 1897.

ASRa
15.2.37

(para 37)

Secretary.

Yes. Thanks. That is clear now.

Tone 16.2.37

Record.

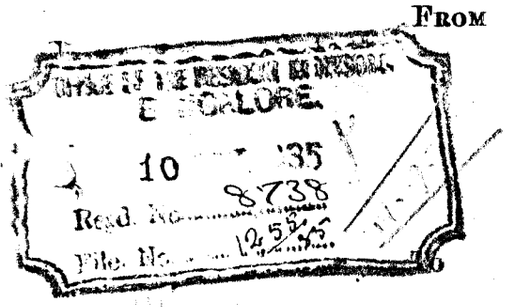
Avait
4.8.37

CORRESPONDENCE.

No. 2077-B-35. Enc 82 sheets.

Office of the Collector,
Civil and Military Station, Bangalore.

Dated 9th September, 1935.



FROM

F. R. Brislee, Esq., I.C.S.,
COLLECTOR, CIVIL AND MILITARY STATION,
BANGALORE.

The Secretary to the Hon'ble the Resident in Mysore,

BANGALORE.

SIR,

Excise Duty on matches - your letter No.F.34-35 R.O.II. dated 17-5-1935.

I forward herewith draft notifications applying the Matches (Excise Duty) Act, 1934 and the Orders issued thereunder to the Civil and Military Station of Bangalore and appointing the date of such application.

If the above ~~above~~ Act is introduced in the Station the application of the Mechanical Lighters (Excise Duty) Act to the Station is also necessary. I accordingly enclose draft notifications applying this Act and the Orders issued thereunder to the Station.

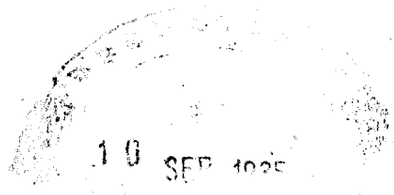
The draft rules have been modified, where necessary, to suit local conditions.

I have the honour to be,

S i r,

Your most obedient servant,

& with one spare copy



COLLECTOR.

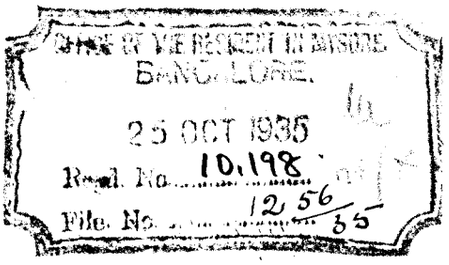
No.F.1-I.B./35.

From

The Joint Secretary to the Government of India
in the Foreign and Political Department,

To

The Hon'ble the Resident in
Mysore.



Dated New Delhi, the 21st October 1935.

Excise duty on sugar and matches.

Sir,

With reference to the correspondence ending with your letter No.F.55-35/R.O. II, dated the 9th September 1935, I am directed to state that, although at present there is no sugar factory in the Civil and Military Station of Bangalore, yet with a view to obviating the possibility of smuggling of non-excised sugar as also to safeguard against the incentive which the absence of excise duty might offer for the opening of sugar factories to be worked with imported sugar cane, it seems desirable on the whole that the Sugar Excise Duty Act, together with the Matches and the Mechanical Lighters Excise Duty Acts, as also the orders and notifications issued thereunder, should be applied to the station. If you agree, I am to request that the necessary draft Notifications may kindly be submitted to the Government of India at an early date.

2. As however, the application of these Acts to the Railway lands is likely to complicate the fiscal aspect of jurisdiction over these lands, the Government of India would prefer not to extend the proposed legislation to such lands. In the circumstances, the Government of India are of the

opinion

opinion that, unless it becomes absolutely necessary, the Notifications giving effect to the suggestion made in paragraph 1 above should exclude the Railway lands from their scope, but that the situation in these lands should be watched and a report be submitted to the Government of India immediately should you at any time have reason to suspect that sugar or match factories are likely to be established there.

I have the honour to be,

Sir,

Your most obedient servant,

for Joint Secretary to ~~the~~ Government of India.

Issued
15/2/36.

No. F.1255-35
R.O. I

From

The Hon'ble Mr. L.G.L. Evans, C.I.E., I.C.S.,
Resident in Mysore.

To

The Political Secretary to the Government of India,
Foreign and Political Department.

Dated Bangalore, the 15th Feby. 1936.

Application to the Civil & Military Station of Bangalore of the Acts for the levy of an excise duty on sugar, matches and mechanical lighters.

Sir,

S.N.2
Con. p.41.

I have the honour to refer to the correspondence ending with letter from the Government of India in the Foreign and Political Department No.F.1-1.B/35, dated the 21st October 1935, and to say that I agree that it is desirable to apply to the Civil and Military Station of Bangalore (1) the Sugar (Excise Duty) Act, 1934, (2) the Matches (Excise Duty) Act, 1934, and (3) the Mechanical Lighters (Excise Duty) Act, 1934. A draft notification for the application of the 3 Acts (with suitable amendments) is accordingly submitted for the consideration of the Government of India, together with drafts of certain subsidiary notifications to be issued under the Acts after their application. In explanation of the modifications suggested in the Acts the following remarks are offered.

2. The Sugar (Excise Duty) Act, 1934.

Section 6 of the Act provides for the imposition of a customs duty on sugar imported from the territory of any State in India which has been or may be declared to be "foreign territory" within the meaning of certain enactments* which do not apply to the Station. In lieu of this section it would appear to be

preferable

* The Indian Tariff Act and the Land Customs Act.

preferable to insert a provision on the lines of section 7 of the Matches (Excise Duty) Act, 1934, enabling the Governor General in Council to prohibit the import of sugar from the territory of any State which does not impose a countervailing duty on sugar manufactured within its limits, and to provide as in section 11 of the said Act for the punishment of a person who imports sugar in contravention of such prohibition. The bulk of sugar consumed in the Station is manufactured in Mysore, where a Regulation for the levy of an excise duty is in force.

3. Similarly I do not consider it necessary to retain section 10 of the Act which refers to the provisions of the Sea Customs Act, 1878, an enactment which does not apply to the Station. I would suggest in its place the insertion of a new section - Section 11-A - which would enable the Governor General in Council to apply to the Station direct the provisions of the Sea Customs Act which have been adopted in British India and other rules made under the Sugar (Excise Duty) Act.

4. <u>The Matches (Excise Duty) Act, 1934.</u>

The remarks made in paragraph 3 above in regard to section 10 of the Sugar (Excise Duty) Act apply also to the corresponding provisions - sections 16 and 17 - of this Act; and I have suggested in the draft notification the insertion of a new section - section 19A - which corresponds to the proposed section 11A of the Sugar (Excise Duty) Act.

5. Section 21 of the Act which is a repealing section appears to be unnecessary and may be omitted.

6. <u>The Mechanical Lighters (Excise Duty) Act, 1934.</u>

The remarks regarding the provisions of the two Acts mentioned in the foregoing paragraphs apply to the

corresponding

corresponding provisions - sections 13, 14 and 16 - of this Act; and I have suggested corresponding amendments.

I have the honour to be,

Sir,

Your most obedient servant,

d/c 1/2

R E S I D E N T.

BJ

No.

GOVERNMENT OF INDIA.

Foreign and Political Department.

New Delhi, Feby. 1936.

NOTIFICATION.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following further amendments shall be made in the schedule to notification of the Government of India in the Foreign and Political Department No. 261-I, dated the 24th April 1929, applying certain enactments to the Civil and Military Station of Bangalore, namely:-

In the said schedule -

(I) After entry No. 103-H, the following entries shall be inserted, namely:-

103-I. The Sugar (Excise Duty) Act, 1934 (XIV of 1934).	(1) In sub-section (1) of section 3 for the words 'either issued out of such factory on or after the 1st day of April 1934 or used within such factory on or after the said date' the words 'either issued out of such factory or issued within such factory after the commencement of this Act' shall be substituted.

(2) For section 6 the following sections shall be substituted; namely:-

'6. The Governor General in Council may, by notification in the Gazette of India, prohibit absolutely or with such exceptions as he thinks fit, the bringing of sugar into the Civil and Military Station of Bangalore from the territory of any specified Prince or Chief in India'.

(3) After section 7 ~~of~~ the following section shall be inserted, namely:-

'7A.(1) Whoever in contravention of any notification issued under section 6 imports or attempts to import sugar into the Civil and Military Station of Bangalore shall be punishable with

imprisonment

imprisonment which may extend to six months or with fine which may extend to four times the amount of duty which would be payable on the sugar if it were liable to duty in the Civil and Military Station of Bangalore or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(2) Whoever abets an offence punishable under subsection (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, be punishable with the punishment provided for the offence'.

(4) Section 10 shall be omitted.

(5) After section 11 the following section shall be inserted, namely:-

11A. Notwithstanding anything contained in sections 5 and 11 the Governor General in Council may by notification in the Gazette of India, declare that any rules, orders or notifications under the Sugar (Excise Duty) Act, 1934, for the time being in force in British India shall, subject to any amendments to which such rules, orders or notifications are for the time being subject in British India and to such further modifications and restrictions as may be specified in the said notification, apply to the Civil and Military Station of Bangalore; and any rules, orders or notifications so applied shall have effect within the Civil and Military Station of Bangalore as if made under this Act.

103-J. The Matches (Excise Duty) Act, 1934 (XVI of 1934).

(1) In the preamble - between the words 'duty on matches' and the words 'to provide for' the word 'and' shall be inserted; and the words 'and to alter the duty of customs leviable on matches under the Indian Tariff Act, 1894' shall be omitted.

(2) In section 3 for the words 'on or after the 1st day of April 1934' the words 'after the commencement of this Act' shall be inserted.

(3) Sections 16, 17 and 21 shall be omitted.

After section 19 the following section shall be inserted, namely:-

19A. Notwithstanding anything contained in sections 6,8,9, 18, and 19 the Governor General in Council may by notification in the Gazette of India declare that any rules, orders, or notifications under the Matches (Excise Duty) Act, 1934, for the time being in force in British India shall, subject to any amendments to which such rules, orders, or notifications are for the time being subject in British India and to such further modifications and restrictions as may be specified in the said notification, apply to the Civil and Military Station of Bangalore; and any rules, orders or notifications so applied shall have effect within the Civil and Military Station of Bangalore as if made under this Act.

(II) Entries Nos. 103-I and 103-J shall be renumbered 103-K and 103-L respectively.

(III) After the entry renumbered 103-L the following entry shall be inserted, namely:-

103-M. The Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934).	(1) In the preamble - between the words 'duty on mechanical lighters' and the words 'to provide for' the word' and shall be inserted; and the words 'and to alter the duty of customs leviable on mechanical lighters under the Indian Tariff Act, 1894' shall be omitted.

(2) Sections 13, 14 and 16 shall be omitted.

(3) After section 15 the following section shall be inserted, namely:-

15A. Notwithstanding anything contained in sections 5, 11 and 15 the Governor General in Council may by notification in the Gazette of India, declare that any rules, orders or notifications under the Mechanical Lighters (Excise Duty) Act 1934 for the time being in force in British India shall,

subject

subject to any amendments to which such rules, orders or notifications are for the time being subject in British India and to such further modifications and restrictions as may be specified in the said notification, apply to the Civil and Military Station of Bangalore; and any rules orders or notifications so applied shall have effect within the Civil and Military Station of Bangalore as if made under this Act.

(IV) Entry No.103-K shall be renumbered 103-N.

POLITICAL SECRETARY TO THE
GOVERNMENT OF INDIA.

BJ

THE HON'BLE THE RESIDENT IN MYSORE.

---:0:---

No. Dated Bangalore Feby. 1936.

NOTIFICATION.

In exercise of the powers conferred by the notification of the Government of India in the Foreign and Political Department No.507-I, dated the 6th February 1896, the Hon'ble the Resident in Mysore is pleased to direct that the Sugar (Excise Duty) Act, 1934 (XIV of 1934), the Matches (Excise Duty) Act, 1934 (XVI of 1934) and the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934) as applied to the Civil and Military Station of Bangalore, shall not extend to the Railway Lands in the Mysore State.

SECRETARY TO THE RESIDENT.

BJ

No.

GOVERNMENT OF INDIA.

FOREIGN AND POLITICAL DEPARTMENT.

New Delhi, Feby. 1936.

NOTIFICATION.

In exercise of the powers conferred by section 11 (12) A of the Sugar (Excise Duty) Act, 1934 as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to declare that all rules, orders and notifications issued under the Sugar (Excise Duty) Act, 1934 shall, in so far as they may be applicable, and subject to any amendments to which the said rules, orders and notifications are for the time being subject in British India, apply to the Civil and Military Station of Bangalore:

Provided that where any date is fixed in the said rules, orders or notifications for the commencement of any rule or order or of any act, prohibition, exemption or permission, such date shall be deemed to be the date on which this notification comes into force.

POLITICAL SECRETARY TO THE ~~MX~~
GOVERNMENT OF INDIA.

BJ

No.

GOVERNMENT OF INDIA.

Foreign and Political Department.

New Delhi, Feby. 1936.

NOTIFICATION.

In exercise of the powers conferred by section 19A of the Matches (Excise Duty) Act, 1934, as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to declare that all rules, orders and notifications issued under the Matches (Excise Duty) Act, 1934 shall, in so far as they may be applicable, and subject to any amendments to which the said rules, orders and notifications are for the time being subject in British India, apply to the Civil and Military Station of Bangalore:

Provided that where any date is fixed in the said rules orders or notifications for the commencement of any rule or order or of any act, prohibition, exemption or permission, such date shall be deemed to be the date on which this notification comes into force.

POLITICAL SECRETARY TO THE
GOVERNMENT OF INDIA.

BJ

No.

GOVERNMENT OF INDIA.

FOREIGN AND POLITICAL DEPARTMENT.

New Delhi, the Feby.1936.

NOTIFICATION.

In exercise of the powers conferred by section 15A of the Mechanical Lighters (Excise Duty) Act, 1934 as applied to the ~~[illegible]~~ Civil and Military Station of Bangalore the Governor General in Council is pleased to declare that all rules, orders and notifications issued under the Mechanical Lighters (Excise Duty) Act, 1934 shall, in so far as they may be applicable, and subject to any amendment to which the said rules, orders and notifications are for the time being subject in British India, apply to the Civil and Military Station of Bangalore:

Provided that where any date is fixed in the said rules orders or notifications for the commencement of any rule or order or of any act, prohibition, exemption or permission such date shall be deemed to be the date on which this notification comes into force.

POLITICAL SECRETARY TO THE
GOVERNMENT OF INDIA.

BJ

No.

GOVERNMENT OF INDIA.

Foreign and Political Department.

New Delhi, the Feby. 1936.

NOTIFICATION.

In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to make the following rules:-

1. Every person who is the owner of a manufactory or is engaged in the sale of matches and who has in his possession on the date of the re-publication of this notification in the Mysore Residency Orders a quantity of matches in boxes or booklets not bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order 1934, shall, if the quantity exceeds 50 gross of boxes or booklets, furnish to the Collector, so as to reach him not later than 5 days from the date of such re-publication a declaration in the following form, namely:-

"I,..... hereby declare that on this ..... I have in my possession the following quantities of unbanderolled matches:-

	Number of boxes.
(1) In boxes or booklets containing on the average forty matches or less. ..	
(2) In boxes or booklets containing on the average more than forty but less than sixty matches.	
(3) In boxes or booklets containing on the average more than sixty matches. ..	

I further declare that the above information is true to the

the best of my knowledge and belief.

Sd. . . . . .

(Name of Manufacturer or dealer.).

2. If any owner of a manufactory or person engaged in the sale of matches who has in his possession a quantity of such unbanderolled matches amounting to or exceeding 50 gross of boxes or booklets fails to make within the time prescribed a declaration as required by the foregoing rule, the Collector may confiscate such matches and may cause them to be destroyed.

BJ

S.N. 4

156

No.F.25-IB/36.

From

The Joint Secretary to the Government of India
in the Foreign and Political Department,

To

The Hon'ble the Resident in Mysore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
25 MAY 1936
Regd. No. 5278
File. No.

Dated Simla, the 23rd May 1936.

Application to the Civil and Military Station of Bangalore of the Acts for the levy of an excise duty on sugar, matches and mechanical lighters.

Sir,

S.Cr.3
Cor.p.43.

§ Cor.pp. (H) 51, 52 and 53

I am directed to refer to your letter No.F.1255-35/R.O.I., dated the 15th February 1936, and to offer the following general remarks on the 3 draft notifications proposed to be issued under Section 11-A of the Sugar (Excise Duty) Act, 1934, Section 19A of the Matches (Excise Duty) Act, 1934, and Section 15A of the Mechanical Lighters (Excise Duty) Act 1934. It has been the accepted principle that a rule making provision in an Act as applied to an administered area, such as the provisions contained in the sections quoted above, admits only of the making of separate substantive rules for such area. The rules should be set out in extenso with the modifications in loco, and the notification should not purport to adapt rules applicable to British India.

2. ...

2. I am to request therefore that, if you see no objection, the Government of India may kindly be supplied with draft notifications revised as above at an early date.

I have the honour to be,

Sir,

Your most obedient servant,

F.V. White.

Joint Secretary to the Government of India.

MG

No. F 25-I.B/36.

A copy of the undermentioned papers is forwarded to

the Hon'ble the Resident in Mysore,
the Central Board of Revenue,

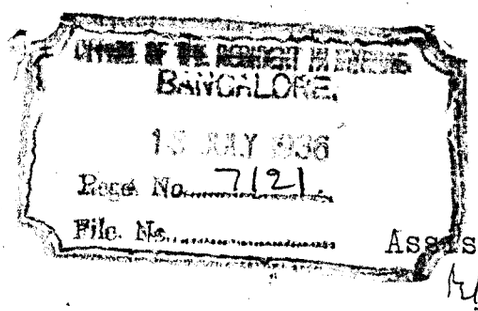
for information, in continuation of letter endorsement from (the

( ) to Mysore only.

Government of India in) the Foreign and Political Department No. F.25-I.B/36, dated the 28th May 1936.

( ) to Mysore only.

2. (The notification which he proposes to issue under the Government of India in the Foreign Department notification No. 507-I., dated the 6th February 1896, in respect of the Sugar, the the Matches and the Mechanical Lighters (Excise Duty) Acts, 1934, is approved.)



By order, etc.,

Assistant Secretary to the Government of India.

Foreign and Political Department,
Simla,
The 14th July 1936.

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1. Notification by the Government of India in the Foreign and Political Department No. 390-I.B., dated the 24th June 1936.

2. Notification by the Government of India in the Foreign and Political Department No. 391-I.B., dated the 24th June 1936.

(With 6 S.Cs.)

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 24th June 1936.

No. 390-I.B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the following further amendments shall be made in the Schedule to notification of the Government of India in the Foreign and Political Department, No. 261-I., dated the 24th April 1929, applying certain enactments to the Civil and Military Station of Bangalore, namely :—

In the said Schedule—

I. After entry No. 103-H. the following entries shall be inserted, namely :—

"103-I. The Sugar (Excise Duty) Act, 1934 (XIV of 1934).

(1) In sub-section (1) of section 3 the words, figures and letters "on or after the 1st day of April, 1934" and the words "on or after the said date" shall be omitted.

(2) For sections 6 the following section shall be substituted, namely :—

"6. The Governor General in Council may, by notification in the Gazette of India, prohibit absolutely or with such exceptions as he thinks fit, the bringing of sugar into the Civil and Military Station of Bangalore from the territory of any specified Prince or Chief in India."

(3) After section 7 the following section shall be inserted, namely :—

"7-A (1) Whoever in contravention of any notification issued under section 6 imports or attempts to import sugar into the Civil and Military Station of Bangalore shall be punishable with imprisonment which may extend to six months or with fine which may extend to four times the amount of duty which would be payable on the sugar if it were liable to duty in the Civil and Military Station of Bangalore or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, be punishable with the punishment provided for the offence."

(4) Section 10 shall be omitted.

(5) After section 11 the following section shall be inserted, namely :—

"12. Notwithstanding anything contained in sections 5 and 11 the Governor General in Council may by notification in the Gazette of India, declare that any rules, orders or notifications under the Sugar (Excise Duty) Act, 1934, for the time being in force in British India shall, subject to any amendments to which such rules, orders or notifications are for the time being subject in British India and to such further modifications and restrictions as may be specified in the said notification, apply to the Civil and Military Station of Bangalore; and any rules, orders or notifications so applied shall have effect within the Civil and Military Station of Bangalore as if made under this Act."

103-J. The Matches (Excise Duty) Act, 1934 (XVI of 1934).

(1) For the preamble, the following preamble shall be substituted, namely: —

"Whereas it is expedient to impose an excise duty on matches and to provide for the collection thereof; It is hereby enacted as follows:—"

(2) In section 3 the words, figures and letters "on or after the 1st day of April, 1934" shall be omitted.

(3) For section 8 the following section shall be substituted, namely :—

"8 (1). No matches shall be issued from any manufactory in the Civil and Military Station of Bangalore except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Act.

(2) No matches shall be sold or offered or kept for sale in the Civil and Military Station of Bangalore except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Governor General in Council may exempt from the operation of sub-section (1) matches intended for export from India.

(4) The Governor General in Council may exempt from the operation of sub-section (2) matches of a particular kind or packed in a particular manner."

(5) In section 9 the words "From such date as may be fixed by the Governor General in Council by notification in the Gazette of India in this behalf" shall be omitted.

(6) In sub-sections (1) and (2) of section 12 for the words "in contravention of any direction made under" the words "in contravention of the provisions" shall be substituted.

(7) Sections 16, 17 and 21 shall be omitted.

(8) After section 19 the following section shall be inserted, namely :—

"19A. Notwithstanding anything contained in sections 6, 8, 9, 18 and 19 the Governor General in Council may by notification in the Gazette of India declare that any rules, orders or notifications under the Matches (Excise Duty) Act, 1934, for the time being in force in British India shall, subject to any amendments to which such rules, orders or notifications are for the time being subject in British India and to such further modifications and restrictions as may be specified in the said notification, apply to the Civil and Military Station of Bangalore; and any rules, orders or notifications so applied shall have effect within the Civil and Military Station of Bangalore as if made under this Act."

II. Existing entries 103-I and 103-J shall be re-lettered 103-K and 103-L respectively.

III. After entry 103-L as so re-lettered the following entry shall be inserted, namely :—

" 103-M. The Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934).	(1) For the preamble the following preamble shall be substituted, namely :—

" Whereas it is expedient to impose an excise duty on mechanical lighters and to provide for the collection thereof; It is hereby enacted as follows :—"

(2) For section 7 the following section shall be substituted, namely :—

" 7. No person shall manufacture mechanical lighters in the Civil and Military Station of Bangalore except under and in accordance with a licence to manufacture issued under this Act."

(3) Sections 13 and 14 shall be omitted.

(4) After section 15 the following section shall be inserted, namely :—

" 15-A. Notwithstanding anything contained in sections 5, 11 and 15 the Governor General in Council may by notification in the Gazette of India declare that any rules, orders or notifications under the Mechanical Lighters (Excise Duty) Act, 1934, for the time being in force in British India shall, subject to any amendments to which such rules, orders or notifications are for the time being subject in British India and to such further modification and restrictions as may be specified in the said notification, apply to the Civil and Military Station of Bangalore; and any rules, orders or notifications so applied shall have effect within the Civil and Military Station of Bangalore as if made under this Act."

IV. Existing entry 103-K shall be re-lettered 103-N.

B. J. GLANCY,

Political Secy. to the Govt. of India.

H172FD—70—8-7-36—GIPS

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 24th June 1936.

No. 391-I.B.—In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to make the following rules :—

1. Every person who is the owner of a manufactory or is engaged in the sale of matches and who has in his possession on the date of the re-publication of this notification in the Mysore Residency Orders a quantity of matches in boxes or booklets not bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order 1934, shall, if the quantity exceeds 50 gross of boxes or booklets, furnish to the Collector, so as to reach him not later than 5 days from the date of such re-publication a declaration in the following form, namely :—

"I.....hereby declare that on this.....I have in my possession the following quantities of unbanderolled matches :—

	Number of boxes.
(1) In boxes or booklets containing on the average forty matches or less ..	
(2) In boxes or booklets containing on the average more than forty but less than sixty matches	
(3) In boxes or booklets containing on the average more than sixty matches ..	

I further declare that the above information is true to the best of my knowledge and belief.

Sd. ....

(Name of Manufacturer or dealer.)

2. If any owner of a manufactory or person engaged in the sale of matches who has in his possession a quantity of such unbanderolled matches amounting to or exceeding 50 gross of boxes or booklets fails to make within the time prescribed a declaration as required by the foregoing rule, the Collector may confiscate such matches and may cause them to be destroyed.

B. J. GLANCY,
Political Secy. to the Govt. of India.

H172FD—70—8-7-36—GIPS

Issued
Rs
8.9.

Issue.
AsRao
4/9.

No. 84 Dated, Bangalore, 8 AUG 1936

The Hon'ble the Resident in
Mysore.

Notification.

In exercise of the powers conferred by ~~the~~ Notification of the Government of India in the Foreign and Political Department No.507-I, dated the 6th February 1896, the Hon'ble the Resident in Mysore is pleased to direct that the Sugar (Excise Duty)Act, 1934, (XIV of 1934), the Matches (Excise Duty) Act, 1934 (XVI of 1934), and the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934) as applied to the Civil and Military Station of Bangalore, shall not extend to the Railway Lands in the Mysore State.

Vore 3/9.
Secretary to the Resident.

To

The Manager,
Residency Press, Bangalore,
for publication in the
Residency Orders.

AsRao
22.8.1936

Cov p. 50 →
Encl. 6 S.No.3
F.1255-35

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Issued
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8.8.

Issue.
AsRao
4/9.

No. 8/D Dated, Bangalore,
8/E August 1936.
8-4-1-.

The Hon'ble the Resident in
M y s o r e.

N o t i f i c a t i o n..

The following Notifications of the Government of India are republished in the Mysore Residency Orders.

Chne 3/9.

Secretary to the Resident.

**

(Here enter the Notifications No. 390-I.B. and No.391-I.B., dated 24th June 1936)

To

The Manager,
Residency Press, Bangalore.
for publication in the
Residency Orders.

AsRao
22.8.1936

**Cor.pp.59-61, enclosures to S.N. 5 (P.U.C.II)

2 W 9

No. F.1255-35
R.O. I

From

The Hon'ble Lieut. Colonel C.T.C.Plowden, C.I.E.,

Resident in Mysore.

To

The Political Secretary to the Government of India,

Foreign and Political Department.

Issued MP 4.3.37

Dated Bangalore, the 4th March ~~Feby~~. 1937.

Application to the Civil and Military Station of Bangalore of the Acts for the levy of an excise duty on sugar, matches and mechanical lighters.

Sir,

S.N.4 c.p.56

I have the honour to refer to Mr. Wylie's letter No.F.25-IB/36, dated the 20th May 1936, and to submit revised drafts of notifications to be issued under the respective rule-making provisions of the Sugar, the Matches and the Mechanical Lighters (Excise Duty) Acts, 1934, as applied to the Civil and Military Station of Bangalore.

Reply sent S.N./ R.O. F.25/38

2. The draft notifications originally submitted to the Government of India, purported to issue, it may be noticed, under Sections 12, 19A and 15A, respectively, of the Sugar, the Matches and the Mechanical Lighters, (Excise Duty) Acts, as applied to the Station. These three new sections have been specially incorporated into the Acts for the purpose of convenience and unification, and they specifically provide that, notwithstanding anything contained in sections 11, 18 and 15 of the respective Acts, which contain the rule-making provisions, the Governor General in Council may declare that rules, orders or notifications issued under the British Indian Acts shall apply to the Station, and that the rules, orders or notifications so applied shall have effect within the Station as if made under the Acts as applied to the Station. The new sections appeared, therefore, to admit

of

of general notifications applying to the Station the rules in force in British India. I invite a reference in this connection to Notifications of the Government of India in the Foreign and Political Department No.447-I, dated the 2nd September 1925, and No.507-I, dated the 7th September 1933, applying to the Civil and Military Station of Bangalore the Indian Income-tax Rules, 1922, and the Restricted Certificates Rules, 1932. As the Government of India, however, do not now approve of this course, the rules have been set out in the revised drafts of notifications in extenso with the necessary modifications.

S.N.144/B
F.38-18
S.N.69
F.207-31

I have the honour to be,

Sir,

Your most obedient servant,

O/C 4/5/32

Lieut. Colonel,

R E S I D E N T.

BJ

No.
GOVERNMENT OF INDIA.
Foreign & Political Department.
New Delhi, 1937.

NOTIFICATION.

BANGALORE SUGAR (EXCISE DUTY) ORDER, 1937.

- - -

In exercise of the powers conferred by section 11 of the Sugar (Excise Duty) Act, 1934 (XIV of 1934) as applied to the Civil and Military Station of Bangalore the Governor-General in Council is pleased to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the above Act.

CHAPTER I.

Short title and definitions.

1. This Order may be called "The Bangalore Sugar (Excise Duty) Order, 1937."

2. In this Order unless there is anything repugnant in the subject or context:-

(i) "the Act" means the Sugar (Excise Duty) Act, 1934 as applied to the Civil & Military Station, Bangalore;

(ii) "Collector" means the chief officer-in-charge of the revenue administration of the Civil and Military Station, Bangalore, and includes any officer specially authorised to exercise therein all or any of the powers of a Collector under this Order;

(iii) "Inspecting Officer" means any officer of Government authorised by the Collector to inspect any premises in which sugar liable to duty is possessed or manufactured and shall include an officer permanently stationed at the factory to supervise its operations;

(iv) "Duty" means the duty payable under section 3 of the Act.

(v) "Station" means the Civil and Military Station, Bangalore.

CHAPTER II.

CHAPTER II.

Special appointments and delegations.

3. The power of specially authorising any officer to exercise in the Station all or any of the powers of a Collector under this Order shall be exercisable by the Local Government.

CHAPTER III.

M A N U F A C T U R E.

4. Every owner of a factory shall keep a correct daily account in Form A appended to this Order. Separate accounts shall be kept for (a) sugar other than khandsari sugar or palmyra sugar, (b) khandsari sugar, and (c) palmyra sugar.

5. Within five days after the close of each month, every owner of a factory shall submit to the Collector a monthly return in Form B appended to this Order showing the quantity of sugar issued from the premises of the factory or used within the said premises for the manufacture of any commodity other than sugar during that month. Separate returns shall be filed for (a) sugar other than khandsari sugar or palmyra sugar, (b) khandsari sugar, and (c) palmyra sugar.

6. On receipt of the return referred to in Clause 5, the Collector shall, after verification of the return of exports, if any, to places outside India and such other enquiry as he may deem fit, assess the duty payable on sugar removed from the factory or used within its premises for the manufacture of any commodity other than sugar. If the owner of a factory fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the owner of a factory who shall pay it into the Treasury by the end of the month following that for which the return was required to be made less any amount or amounts that may have been paid, before the return is submitted, into an approved treasury or approved treasuries elsewhere, provided that evidence

of

of such payment or payments shall be presented to the Collector within 14 days of the close of the month to which the return relates.

7. The Collector or Inspecting Officer may enter the premises of any owner of a factory and inspect the building, the machinery, the stocks and the accounts and may at any time check the correctness of the records made of removals of sugar from the factory or their transfer within the factory to that part of the premises (if any) in which it is to be used for the manufacture of any commodity other than sugar.

8. Any owner of a factory who fails to keep a correct daily account or refuses to permit any authorised officer to enter his premises and inspect the building, machinery, stocks and accounts shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

CHAPTER IV.

Refunds and Remissions.

9. Any person who exports from the Station to any place outside India sugar on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Collector that the sugar has been so exported and that the duty has been paid in respect of such sugar, receive a refund of that duty. If the exporter is the owner of the factory in which the sugar was produced, such refund may, at the discretion of the Collector, be paid in cash or be set off against duty due from the owner of the factory.

10. Any owner of a factory who receives into the factory for the purpose of further refinement or manufacture, sugar on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Collector that the duty has been paid in respect of such sugar, receive a refund of that duty. Such

refund

refund may, at the discretion of the Collector, be paid in cash or be set off against duty due from the owner of the factory.

CHAPTER V.
MISCELLANEOUS.

11. Any dispute as to the sucrose content of sugar shall be determined by reference to such officer as the Local Government may empower in this behalf.

12. An appeal shall lie from any order of the Collector to such authority as the Local Government may direct, and any order of the Collector or of such authority may be revised by the Local Government or such higher authority as the Local Government may direct;

Provided further that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

13. No appeal under Clause 12 shall be admitted unless received by the appellate authority within three months of the date of the Collector's order.

14. The Local Government may empower any officers of any department under its control to search any place, cart or means of conveyance for sugar liable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Act or of this Order has occurred.

15. (1) Sugar in respect of which breaches of the Act or of this Order have been committed shall, together with the packages or coverings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 9 of the Act, be adjudged subject to the provisions of clause 12 by the Collector;

Provided that when adjudging confiscation the Collector shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees, as he thinks fit.

(2) Articles of which confiscation has been adjudged

under

under sub-clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Collector may direct.

16. The Collector may accept from any person who is reasonably suspected of having committed an offence under the Act or under this Order a sum of money not exceeding one thousand rupees in lieu of punishment for breach of any of the provisions of the Act or of this Order.

17. When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Collector, or through mis-statement as to quantity on the part of the owner of a factory,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund.

18. No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within three months from the date of such payment.

- - - -

Form A.

FORM A.

SUGAR MANUFACTURE ACCOUNT.

(Vide Clause 4).

Date.	Opening Balance.	Quantity manufactured.	Quantity issued from factory otherwise than for export out of India.	Quantity used within the factory for the manufacture of any other commodity.	Quantity removed from factory for export out of India.	Quantity destroyed by accident.	Closing Balance.
1	2	3	4	5	6	7	8
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
Total.							

FORM B.

Manufacturer's Monthly Return.

(Vide Clause 5.)

Month . . . . . 19 .

Opening Balance.	Sugar manufactured during the month.	Quantity issued from factory otherwise than for export out of India.	Quantity used in factory for the manufacture of another commodity.	Quantity removed from factory for export out of India*.	Quantity destroyed in factory.	Closing Balance.
1	2	3	4	5	6	7
Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.

* Details

*Details regarding exports shown in column 5.

1. . . . . .cwt. exported to .... per ..... on . . . . .

2. . . . . .cwt. exported to .... per ..... on . . . . .

3. . . . . .cwt. exported to . .. per ..... on . . . . .

4. . . . . .cwt. exported to .... per ..... on . . . . .

Signature . . . . . .

Dated the . . . . . .

Orders of Collector.

Duty of Rs. . . . . on . . . . hundred-weight, is hereby assessed, and must be paid on or before . . . . .

Inform assessee and enter in Revenue Registers.

Signature . . . . . .

Collector.

Dated the . . . . . .

POLITICAL SECRETARY TO THE GOVERNMENT OF INDIA.

DsRa.

RJ

No.

GOVERNMENT OF INDIA.

Foreign & Political Department.

New Delhi, March 1937.

NOTIFICATION.

BANGALORE MATCHES (EXCISE DUTY) ORDER, 1937.

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In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act, 1934 (Act XVI of 1934), as applied to the Civil and Military Station of Bangalore the Governor-General in Council is pleased to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the above Act and for control over the manufacture, importation and supply of veneers and splints.

CHAPTER I.

Short title and definitions.

1. This Order may be called "The Bangalore Matches (Excise Duty) Order, 1937."

2. In this Order unless there is anything repugnant in the subject or context:-

(i) "the Act" means the Matches (Excise Duty) Act, 1934, as applied to the Civil and Military Station, Bangalore.

(ii) "Collector" means the chief officer-in-charge of the revenue administration of the Civil and Military Station, Bangalore, and includes any officer specially authorised to exercise therein all or any of the powers of a Collector under this Order;

(iii) "Inspecting Officer" means any officer of Government authorised by the Collector to inspect any premises in which matches liable to duty or splints or veneers are possessed or manufactured; and includes any officer permanently stationed at any such premises;

(iv) "Duty" means the duty payable under the Act.

(v) "Station" means the Civil and Military Station, Bangalore.

Chapter

Chapter II.

Special appointments and delegations.

3. The power of specially authorising any officer to exercise in the Station all or any of the powers of a Collector under this Order shall be exercisable by the Local Government.

Chapter III.

Manufacture of Matches.

4. The Collector may issue to any person, firm or company, being the owner of a manufactory, a licence in Form A appended to this Order to manufacture matches:

Provided that the holder of such a licence shall not, without the sanction of the Governor General in Council, be given a licence in respect of any other manufactory within the said Station.

5. The holder of a licence in Form A may manufacture matches subject to the conditions of his licence.

6. The position of the premises covered by a licence to manufacture matches shall be clearly described in the licence and the licensee shall manufacture matches within the premises therein described and not elsewhere; Provided that, subject to the observance of such conditions as may be prescribed in this behalf by the Local Government, the following processes may be carried on outside the licensed premises:

(1) the making of boxes from veneers and papers supplied by the licensee, and

(2) the setting up of splints supplied by the licensee in frames also supplied by the licensee.

7. Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence.

8. Within five days after the close of each month, every holder of a licence in Form A shall submit to the Collector a monthly return in Form B appended to this Order showing the number of boxes of matches removed from the manufactory during that month.

9. On receipt of the return referred to in clause 8, the Collector shall, after verification of the return of exports, if any,

any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on matches (other than matches in boxes or booklets bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made.

10. The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of matches and of materials for use in manufacturing matches and the accounts.

11. A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Collector.

12. Any licensee who fails to keep a correct daily account or refuses to permit any authorised officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Chapter IV.

Refunds and Remissions.

13. Any person who exports from the Station to any place outside India matches on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Collector that the matches have been so exported and that the duty has been paid in respect of these matches, receive a refund of that duty.

Chapter V.

Chapter V.

Manufacture and Importation of Splints and Veneers.

14. A licence in Form A shall be deemed to authorise the holder thereof to manufacture splints and veneers to be used in the manufacture within his own manufactory of matches and match boxes.

15. The Collector may issue to any holder of a licence in Form A a licence in Form C appended to these Rules to manufacture splints and veneers for use in the manufacture of matches in another manufactory and may likewise issue to any other person, firm or company a licence in the same form to manufacture splints and veneers.

16. Any holder of a licence in Form C may manufacture splints and veneers subject to the conditions of his licence.

17. The position of the premises covered by a licence to manufacture splints and veneers shall be clearly described in the licence and the holder of the licence shall manufacture splints and veneers within the premises described therein and not elsewhere.

18. Every holder of a licence in Form C shall keep a correct daily account in the form prescribed in the licence.

19. The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form C and inspect the licence, the building, the machinery, the stocks and the accounts.

20. The holder of a licence in Form C shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Collector.

21. Any holder of a licence in Form C who fails to keep a correct daily account or refuses to permit any authorised officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licenced premises to any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand

thousand rupees or with both.

22. The Collector may issue to any person, firm or company a licence in Form D appended to these rules to import splints and veneers into the Station from any place outside India or subject to any prohibition for the time being in force under section 7 of the Act from the territories of any Prince or Chief in India.

Chapter VI.

Miscellaneous.

23. The duty on matches to which clause (b) of section 4 of the Act applies shall be at the rate of four annas for every 1,440 matches or fraction thereof.

24. Every holder of a licence in Form A or Form C shall furnish such security as may be demanded by the Collector for the observance of the conditions of his licence and for the payment of duty.

25. The period of a licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following.

26. There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself. The licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence.

27. A fee of rupees one hundred shall be payable for every licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers for each year or part of a year:

Provided that a licence to manufacture splints and veneers shall be issued free on application to any holder of a licence in Form A.

28. If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee.

29. The Collector who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order.

30. The Collector shall permit the surrender of a licence issued under this Order on one month's written notice; and shall grant such refund, if any, of the whole or part of the fee paid for the year during which the licence is surrendered as the Local Government may in each case determine.

31. Every holder of a licence in Form A shall, before the expiry, cancellation or surrender of his licence, pay all the duty payable by him under the Act:

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under clause 9.

32. An appeal shall lie from any order of the Collector to such authority as the Local Government may direct, and any order of the Collector or of such authority may be revised by the Local Government or such higher authority as the Local Government may direct.

Provided further that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given as opportunity of stating his case.

33. No appeal under clause 32 shall be admitted unless received by the appellate authority within three months of the date of the Collector's order.

34. The Local Government may empower any officers of any department under its control to search any place, cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured, or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act.

35. (1) Matches, splints and veneers in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packings or wrappings thereof, be liable

liable to confiscation, which may, without prejudice to the provisions of section 15 of the Act, be adjudged subject to the provisions of clause 32 by the Collector:

Provided that when adjudging confiscation the Collector shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees as he thinks fit.

(2) Articles of which confiscation has been adjudged under sub-clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Collector may direct.

(3) Before matches confiscated under sub-clause (1) and ordered to be disposed of in a manner admitting of their passing into consumption, or matches to be returned to the owner in consequence of the exercise of the option conferred by the proviso to the said sub-clause are removed from official control, the Collector shall, if the matches do not bear proper banderols, cause to be affixed thereto proper banderols, which, if he so directs, may be affixed over the manufacturer's label.

36. The Collector may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order.

37. If there is any doubt as to the average number of matches per box, the Collector may, after giving notice of his intention to the owner of the manufactory, determine this number by causing samples to be taken, of at least one box in every ten gross of boxes and causing the number in each sample so taken to be counted and the duty payable shall be assessed on the results of this sampling.

38. When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Collector, or

through

through mis-statement as to quantity on the part of the owner of the manufactory, or when any such duty after having been levied has been, owing to any such cause, erroneously refunded, the person chargeable with the duty so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund:

Provided that a person chargeable with duty short-levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time.

39. No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within three months from the date of such payment.

Chapter VII.

40. The provisions of this Chapter apply to matches (other than matches intended for export from India) manufactured after these rules come into force and issued out of a manufactory after that date.

41. (1) All matches issued from a manufactory shall be contained in boxes or booklets and the number of matches contained in a box or booklet shall not exceed eighty.

(2) Any owner of a manufactory who issues matches in contravention of this rule shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

42. The duty on matches shall be collected through the issue to owners of manufactories of banderols and payment of the duty shall be made by the owners of manufactories furnishing to the Collector the purchase price of the banderols affixed to

boxes

boxes or booklets of matches issued from their manufactories.

43. (1) The banderols to be affixed to boxes or booklets of matches shall be banderols manufactured in the Government Security Press, Nasik and issued from the Honourable the Resident's Treasury, Bangalore.

(2) Such banderols shall be of the following classes and shall be on sale at the Honourable the Resident's Treasury, Bangalore, at the following rates, namely:-

Class of Banderol.	Price of banderol.
1. Banderols for boxes or booklets containing on an average not more than forty matches.	Per gross of banderols, One Rupee.
2. Banderols for boxes or booklets containing on an average more than forty but not more than 60 matches.	Per gross of banderols, One Rupee and eight annas.
3. Banderols for boxes or booklets containing on an average more than sixty but not more than 80 matches.	Per gross of banderols, Two Rupees.

(3) Special banderols of the above classes but of distinctive colour shall be provided for use exclusively on boxes or booklets of matches in respect of which a rebate of duty has been granted by rules made under section 19 of the Act.

44. (1) Every box or booklet of matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet, shall bear a banderol of class 1, class 2 or class 3, according as the average number of matches contained in the box or booklet is forty or less, more than 40 but not more than 60, or more than 60.

(2) The special banderols referred to in sub-clause (3) of clause 43 shall not be affixed to boxes or booklets of matches other than those in respect of which a rebate of duty has been granted by rules made under section 19 of the Act

45. Every banderol shall be so affixed to the box or booklet that -

(a) the words and figures on the banderol specifying the

the maximum number of matches covered by the banderol are legible;

(b) the box or booklet cannot be opened without tearing the banderol; and

(c) in the case of a box, the ends of the banderol are covered by the manufactory's label.

46. The name of the manufactory, or a distinguishing mark by which the manufactory or the manufacturer can be traced, shall be clearly shown on the manufactory's label affixed to packets, boxes, or booklets. Where a distinguishing mark is used without the manufactory's name specimens of the labels shall be submitted to the Collector for his approval and record. A distinguishing mark may take the form of a special design on the label.

47. (1) An owner of a manufactory shall receive a refund of the purchase price of any banderol not employed by him on a box or booklet issued from his manufactory on returning the banderol to the Collector.

(2) An owner of a manufactory shall receive a refund of the purchase price of any banderol accidentally rendered unfit for use on a box or booklet on returning the damaged banderol to the Collector and satisfying the Collector that the banderol has not been used on a box or booklet issued from a manufactory.

(3) If any matches contained in boxes to which banderols have been affixed are proved to the satisfaction of the Collector to have become unserviceable before they are issued from a manufactory, the Collector may permit the boxes containing such matches to be destroyed under supervision and the owner of the manufactory shall receive a refund of the purchase price of any banderol so destroyed.

48. (1) The Collector shall supply to any owner of a manufactory banderols for use on boxes or booklets of matches in the manufactory on such owner executing a bond or furnishing adequate security to the satisfaction of the Collector for the price of the banderols so supplied; but no person shall unless generally or specially so authorised by the Collector issue from a manu-

manufactory

manufactory any box or booklet bearing a banderol so supplied without paying to the Treasury the price of the banderol affixed to such box or booklet.

(2) Whoever issues from a manufactory any box or booklet of matches in contravention of the provisions of sub-clause (1) shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

FORM A.

Licence for the Manufacture of Matches.
(vide clause 4).

District . . . . . .

Serial No. of Licence. . . . . .

Name of Licensee . . . . . .

Be it known that . . . . . resident of . . . . . is hereby authorised by the undersigned, Collector of . . . . . to manufacture matches on the premises described in the Schedule attached . . . . . from the date of this licence to the 31st day of March, 19 , after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:-

I. That he produce this licence on demand by the Collector or Inspecting Officer.

II. That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by the Collector or Inspecting Officer.

III. That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Collector.

IV. That he keep correct daily accounts in the following form,

form, separate accounts being maintained for -

(1) matches to which item (i) of clause (a) of section 4 of the Matches (Excise Duty) Act, 1934, applies,

(2) matches to which item (ii) of the said clause applies,

(3) matches to which item (iii) of the said clause applies, and

(4) matches to which clause (b) of the said section applies:-

Matches Manufacture Account.

Date.	Opening Balance.	Quantity manufactured.	Quantity removed from factory for consumption in India.	Quantity removed for export out of India.	Quantity destroyed by accident.	Closing Balance.
Total.						

V. That he furnish to the Collector within five days after the end of each calendar month a monthly return in Form B appended to the Bangalore Matches (Excise Duty) Order, 1937, showing the quantity of matches removed from the licensed premises, during the month.

VI. That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Collector.

VII. That he observe all the provisions of the Matches (Excise Duty) Act, 1934, and of the Matches (Excise Duty) Order, 1937, made thereunder.

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act, 1934, or of the Bangalore Matches (Excise Duty) Order, 1937, made thereunder, or of

~~any~~ any

any of the abovementioned conditions is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted.

COLLECTOR,
. . . . . District.

. . . . . Licensee.

Dated, the . . . . . .

THE SCHEDULE ABOVE REFERRED TO.

District . . . . . .

Tahsil or Township.. . . . . .

Boundaries of Manufactory -

North . . . . . .

South . . . . . .

East. . . . . .

West. . . . . .

- - - - -

FORM B.

Monthly Return to be submitted by Holder of Licence to Manufacture Matches.

(Vide clause 8.)

Month . . . . . 19 .

All figures to be in gross of boxes or booklets (if matches so packed)*.

Opening Balance.	Matches manufactured during the month.	Quantity removed from factory for consumption in India.	Quantity removed from factory for export.@	Quantity destroyed in factory.	Closing Balance.
1	2	3	4	5	6

*Separate entries to be made for each class of matches specified in items (i), (ii), and (iii) of clause (a) and in clause (b) of Section 4 of the Matches (Excise Duty) Act, 1934.

@Details

@Details regarding exports shown in column 4.

1. . . . . gross of boxes exported to . . . per . . . on . . .

2. . . . . gross of boxes exported to . . . per . . . on . . .

3. . . . . gross of boxes exported to . . . per . . . on . . .

4. . . . . gross of boxes exported to . . . per . . . on . . .

Signature . . . . . .

Licensee . . . . . .

Dated, the . . . . . .

ORDERS OF COLLECTOR.

Duty of Rs. . . . . on . . . . . gross of boxes, is hereby assessed, and must be paid on or before . . . . . .

Inform assessee and enter in Revenue Registers.

Signature . . . . . .

COLLECTOR.

. . . . . District.

Dated, the . . . . . .

F O R M C.

(Vide clause 15.)

LICENCE FOR THE MANUFACTURE OF SPLINTS AND VENEERS.

District . . . . . .

Serial No. of Licence. . . . . .

Name of Licence-holder . . . . . .

Be it known that . . . . . resident of . . . . . is hereby authorised by the undersigned, Collector of . . . . to manufacture splints and veneers on the premises described in the Schedule attached . . . . . from the date of this licence to the 31st day of March, 19 , after which the licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform

perform and abide by the following conditions:-

I. That he produce this licence on demand by the Collector or Inspecting Officer.

II. That he permit inspection of the licensed premises, the machinery, the stocks and accounts by the Collector or Inspecting Officer.

III. That he do not transfer, or purport to transfer, this Licence or sublet the licensed premises to any other person without the permission in writing of the Collector.

IV. That he keep correct daily accounts in the following forms, the entries in all columns except column (1) being in hundredweights, quarters and pounds avoirdupois:-

Splints Manufacture Account.

Date.	Opening Balance.	Quantity Manufactured.	Quantity supplied to licensed match manufacturers.	Closing Balance.
1	2	3	4	5

Veneers Manufacture Account.

Date.	Opening Balance.	Quantity Manufactured.	Quantity supplied to licensed match manufacturers.	Closing Balance.
1	2	3	4	5

V. That he issue no splints or veneers out of the licensed premises except to a person licensed to manufacture matches in the Civil and Military Station of Bangalore or in British India or in the territories of a Prince or Chief in India

India from which bringing of matches into the said Station is not for the time being prohibited under Section 7 of the Act.

VI. That he observe all the provisions of the Matches (Excise Duty) Act, 1934, and of the Bangalore Matches (Excise Duty) Order, 1937, made thereunder.

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act, 1934, or of the Bangalore Matches (Excise Duty) Order, 1937 made thereunder, or of any of the abovementioned conditions is committed by the holder of the licence or his partner or agent or any other person employed in the premises for which the licence is granted.

COLLECTOR,

. . . . . District.

. . . . . Licence-holder.

Dated, the . . . . . .

The schedule above referred to.

District . . . . . .

Tahsil or Township.. . . . . .

Boundaries of Factory -

North . . . . . .

South . . . . . .

East . . . . . .

West . . . . . .

- - - - -

Form D.

FORM D.

Licence for the Import of Splints and Veneers by land.

Countries and States from which import is permitted . . . . . .

Serial No. of Licence . . . . .

Name of Licence holder. . . . . .

Be it known that . . . . . of . . . . . is hereby authorised by the undersigned to import splints and veneers into the Civil and Military Station of Bangalore from the abovementioned Countries and States from the date of this licence to the 31st day of March 19 , after which this licence will cease to have effect.

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:-

I. That he produce this licence on demand by the Collector or the Inspecting Officer.

II. That he do not transfer, or purport to transfer this licence.

III. That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licenced to manufacture matches in the Civil and Military Station of Bangalore in British India or in the territories of a Prince or Chief in India from which the bringing of matches into the Station is not for the time being prohibited under section 7 of the Act.

IV. That he observe all the provisions of the Matches (Excise Duty) Act, 1934, and of the Bangalore Matches (Excise Duty) Order, 1937, made thereunder.

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act, 1934, or of the Bangalore Matches (Excise Duty) Order, 1937, made thereunder or of any of the abovementioned conditions is committed by the holder of the

licence

licence or his agent.

. . . . . .

Collector.

. . . . . .

. . . . . Licence holder.

Dated the . . . . . .

POLITICAL SECRETARY TO THE GOVERNMENT
OF INDIA.

ASRm

BJ

No.

GOVERNMENT OF INDIA.

Foreign & Political Department.

New Delhi, March 1937.

NOTIFICATION.

RULES FOR THE GRANT OF REBATE.

In exercise of the powers conferred by section 19 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to make the following rules to provide for the grant of a rebate of the duty payable under section 3 of the said Act, namely:-

1. A rebate of the duty payable under section 3 of the Matches (Excise Duty) Act, 1934, shall be granted on all matches to which the provisions of Chapter VII of the Bangalore Matches (Excise Duty) Order, 1937, apply, manufactured in any manufactory whose daily output does not exceed 100 gross of boxes at the following rates, namely:-

(i) where the average number of matches in a box or booklet is 40 or less, a rebate of ten pies per gross of boxes or booklets;

(ii) where the average number of matches in a box or booklet is more than 40 but not more than 60, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where the average number of matches in a box or booklet is more than 60, a rebate of one anna and eight pies per gross of boxes or booklets.

2. In the case of matches subject for the time being to a direction that they shall not be sold or offered or kept for sale except in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Bangalore Matches (Excise Duty) Order, 1937, the rebate shall be made by a reduction in the selling price of such banderols to the owner of the manufactory.

3. An owner of a manufactory claiming a rebate in accordance with Rule 2 shall present to the Treasury Officer at the time of purchasing

purchasing banderols a certificate from the Collector that the daily output of the manufactory does not exceed 100 gross of boxes of matches.

4. The certificate referred to in Rule 3 shall not be valid for more than three months from the date of issue, and may be cancelled by the Collector at any earlier time if it appears to the Collector that the daily output of the manufactory to which it relates exceeds 100 gross of boxes.

5. The Treasury Officer shall, on presentation of such certificate, issue to the owner of the manufactory banderols of class 1, 2 or 3 specified in clause 43 of the Bangalore Matches (Excise Duty) Order, 1937, of distinctive colour at the following prices, namely:-

Banderols of class 1 . . . Per gross of banderols, fifteen annas and two pies.

Banderols of class 2 . . . Per gross of banderols, one rupee, six annas and nine pies.

Banderols of class 3 . . . Per gross of banderols, one rupee, fourteen annas and four pies.

6. In the case of matches not for the time being subject to a direction of the nature referred to in rule 2, the owner of a manufactory claiming rebate of duty shall apply to the Collector for the grant of such rebate, and the Collector, if satisfied that a rebate is admissible under rule 1, shall grant the same by reducing the demand for duty, or, if the duty has already been paid, by refunding the appropriate portion thereof.

POLITICAL SECRETARY TO THE GOVERNMENT OF INDIA.

BJ

No.

GOVERNMENT OF INDIA.

Foreign & Political Department.

New Delhi, March 1937.

NOTIFICATION.

DELEGATION OF POWERS.

In exercise of the powers conferred by sub-section (4) of section 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to delegate to the Hon'ble the Resident in Mysore -

(1) his power under clause (i) of sub-section (2) of the said section to make rules to authorise and regulate the inspection or searching of any place or conveyance used for the manufacture, storage or carriage of matches, splinths or veneers, and

(2) his power under sub-section (3) of the said section in so far as it relates to the provision of punishments for breaches of rules made under the power hereinbefore delegated.

POLITICAL SECRETARY TO THE GOVERNMENT OF INDIA.

ASR..

BJ

No.

GOVERNMENT OF INDIA.

Foreign & Political Department.

New Delhi, March 1937.

NOTIFICATION.

B A N D E R O L S.

In exercise of the powers conferred by sub-section (2) of section 8 of the Matches (Excise Duty) Act, 1934, (XVI of 1934), as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to direct that no matches shall be sold or offered or kept for sale in the said Station except in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Bangalore Matches (Excise Duty) Order, 1937.

Provided that the matches of the kind known as 'Bengal Lights' may be sold or offered or kept for sale in the said Station, otherwise than in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Bangalore Matches (Excise Duty) Order, 1937.

POLITICAL SECRETARY TO THE GOVERNMENT OF INDIA.

ASR.

BJ

No.

GOVERNMENT OF INDIA.

Foreign & Political Department.

New Delhi, March 1937.

NOTIFICATION.

P R O H I B I T I O N S.

In exercise of the power conferred by section 7 of the Matches (Excise Duty) Act, 1934, (XVI of 1934) as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to prohibit absolutely the bringing of matches into the Civil and Military Station of Bangalore from the territories of the Indian States mentioned below:-

Kotah ..	Eastern Rajputana States Agency.
Cutch, Junagadh, Porbandar (including Mangrol).	Western Indian States Agency.
Gadkha, Jasdan, Malia, Mengni, Thana-Devli, Vadia, Vala Shri Naja Mansia	Western Kathiawar Agency.
Adesar Santalpur ..	Sabar Kantha Agency.

POLITICAL SECRETARY TO THE GOVERNMENT OF INDIA.

ASR

No.

GOVERNMENT OF INDIA.

Foreign & Political Department.

New Delhi, March 1937.

NOTIFICATION.

BANGALORE MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1937.

In exercise of the powers conferred by Section 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934) as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the above Act.

CHAPTER I.

Short title and definitions.

1. This Order may be called "The Bangalore Mechanical Lighters (Excise Duty) Order, 1937."

2. In this Order unless there is anything repugnant in the subject or context:-

(i) "the Act" means the Mechanical Lighters (Excise Duty) Act, 1934, as applied to the Civil and Military Station, Bangalore.

(ii) "Collector" means the chief officer-in-charge of the revenue administration of the Civil and Military Station, Bangalore, and includes any officer specially authorised to exercise therein all or any of the powers of a Collector under this Order;

(iii) "Inspecting Officer" means any officer of Government authorised by the Collector to inspect any premises in which mechanical lighters liable to duty are possessed or manufactured; and includes any officer permanently stationed at any such premises;

(iv) "Duty" means the duty payable under the Act.

(v) "Station" means the Civil and Military Station, Bangalore.

CHAPTER II.

Special appointments and delegations.

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3. The power of specially authorising any officer to exercise

in the Station all or any of the powers of a Collector under this Order shall be exercisable by the Local Government.

CHAPTER III.

Manufacture of Mechanical Lighters.

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4. The Collector may issue to any person, firm or company, being the owner of a manufactory, a licence in Form A appended to this Order to manufacture mechanical lighters:

Provided that the holder of such a licence shall not without the sanction of the Governor General in Council be given a licence in respect of any other manufactory within the said Station.

5. The holder of a licence in Form A may manufacture mechanical lighters subject to the conditions of his licence.

6. The position of the premises covered by a licence to manufacture mechanical lighters shall be clearly described in the licence and the licensee shall manufacture mechanical lighters within the premises therein described and not elsewhere.

7. Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence.

8. Within five days after the close of each month, every holder of a licence in Form A shall submit to the Collector a monthly return in Form B appended to this Order showing the number of mechanical lighters removed from the manufactory during that month.

9. On receipt of the return referred to in clause 8, the Collector shall, after verification of the return of exports, if any, to places outside India and such other enquiry as he may deem fit, assess the duty payable on mechanical lighters removed from the manufactory. If the licensee fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be

10. The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the ~~kinds~~ licence, the building, the machinery, the stocks of mechanical lighters and of materials for use in manufacturing mechanical lighters and the accounts.

11. A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Collector.

12. Any licensee who fails to keep a correct daily account or refuses to permit any authorised officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or with both.

CHAPTER IV.

Refunds and Remissions.

13. Any person who exports from the Station to any place outside India mechanical lighters on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Collector that the mechanical lighters have been so exported and that the duty has been paid in respect of these mechanical lighters, receive a refund of that duty. If the exporter is the owner of the manufactory in which the mechanical lighters were made, such refund may be paid at the discretion of the Collector either in cash or be set off against the duty due from such exporter.

CHAPTER V.

M i s c e l l a n e o u s.

14. Every holder of a licence in Form A shall furnish such security as may be demanded by the Collector for the observance of the conditions of his licence and for the payment of duty.

15. The period of a licence to manufacture mechanical

lighters

lighters shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following.

16. There shall be a counterpart of each licence and the counterpart shall be in the same form as the licence itself. The licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence.

17. A fee of Rupees one hundred shall be payable for every licence to manufacture mechanical lighters for each year or part of a year.

18. The Collector who grants a licence under this Order may cancel it in the case of a breach of any of the conditions therein or of the Act or of the provisions of this Order.

19. The Collector may permit the surrender of a licence issued under this Order on one month's written notice; and shall grant such refund, if any, of part of the fee paid for the year during which the licence is surrendered as the Local Government may in each case determine.

20. Every holder of a licence in Form A shall, before the expiry, cancellation or surrender of his licence, pay all the duty payable by him under the Act;

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under clause 9.

21. An appeal shall lie from any order of the Collector to such authority as the Local Government may direct, and any order of the Collector or of such authority may be revised by the Local Government or such higher authority as the Local Government may direct.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

22. No appeal under clause 21 shall be admitted unless received by the appellate authority within three months of the

date

date of the Collector's order.

23. The Local Government may empower any officers of any department under its control to search any place, cart or means of conveyance for mechanical lighters liable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured.

24. (1) Mechanical Lighters in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packing or wrappings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 12 of the Act, be adjudged subject to the provisions of clause 21 by the Collector:

Provided that when adjudging confiscation the Collector shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees, as he thinks fit, in addition to the duty payable in respect of such lighters under the Act.

(2) Articles of which confiscation has been adjudged under sub-clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Collector may direct, provided that the Collector shall not sell confiscated mechanical lighters at a price lower than the duty payable in respect of such lighters under the Act.

25. The Collector may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order.

26. When duty has been short levied through inadvertence, error or misconstruction on the part of the Collector, or through mis-statement as to quantity on the part of the owner of the manufactory,

Or, when any such duty after having been levied has been,

owing

owing to any such cause, erroneously refunded,
the person chargeable with the duty so short levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund.

Provided that a person chargeable with duty short levied as the result of an offence under the Act of which he has been ~~Convicted~~ ~~Confiscated~~ in Court shall pay the deficiency on demand being made at any time.

27. No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within three months from the date of such payment.

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FORM A.

Licence for the Manufacture of Mechanical Lighters.

(Vide Clause 4.)

District . . . . . .

Serial No. of Licence. . . . . .

Name of Licensee.. . . . . .

Be it known that . . . . . resident of . . . . . is hereby authorised by the undersigned, Collector . . . . . to manufacture mechanical lighters on the premises described in the Schedule attached . . . . . from the date of this licence to the 31st day of March, 19 , after which this licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:-

I. That he produce this licence on demand by an Excise Officer

Officer not below the rank of an Inspector, or by any Revenue Officer duly authorised by the Collector in this behalf.

II. That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by any Excise Officer not below the rank of Inspector, or by any Revenue Officer duly authorised by the Collector in this behalf.

III. That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Collector.

IV. That he keep correct daily accounts in the following form -

MECHANICAL LIGHTERS MANUFACTURE ACCOUNT.

)ate.	Opening Balance.	Quantity manu-factured.	Quantity removed from fac-tory for consump-tion in India.	Quantity re-moved for export out of India.	Quantity destroyed by accident.	Closing Balance.
1	2	3	4	5	6	7
'otal.						

V. That he furnish to the Collector within five days after the end of each calendar month a monthly return in Form B appended to the Bangalore Mechanical Lighters (Excise Duty) Order, 1937 showing the quantity of mechanical lighters removed from the licensed premises, during the month.

VI. That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Collector.

VII. That he observe all the provisions of the Mechanical Lighters (Excise Duty) Act, 1934, and of the Bangalore Mechanical

Lighters

Lighters (Excise Duty) Order, 1937, made thereunder.

This licence may be cancelled by the Collector if any breach of the Mechanical Lighters (Excise Duty) Act, 1934, or of the Bangalore Mechanical Lighters (Excise Duty) Order, 1937, made thereunder, or of any of the above-mentioned conditions is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted.

Collector.

. . . . . District.

. . . . . Licensee.

Dated, the . . . . . .

The Schedule above referred to.

District . . . . . .

Tahsil or Township . . . . . .

Boundaries of manufactory -

North . . . . . .

South . . . . . .

East . . . . . .

West . . . . . .

- - - - -

FORM B.

Monthly Return to be submitted by holder of licence to manufacture Mechanical Lighters.

(Vide Clause 8).

Month . . . . . 19 .

Opening

Opening Balance.	Mechanical Lighters Manufactured during the month.	Quantity removed from factory for consumption in India.	Quantity removed from factory for export.	Quantity destroyed in Factory.	Closing Balance.
1	2	3	4	5	6

Signature . . . . . .

Licensee . . . . . .

Dated, the . . . . . .

ORDERs OF COLLECTOR.

Duty of Rs. . . . . on . . . . . Mechanical Lighters is hereby assessed, and must be paid on or before . . . . Inform assessee and enter in Revenue Registers.

Signature . . . . . .

Collector,

. . . . . District.

Dated, the . . . . . .

- - - -

POLITICAL SECRETARY TO THE GOVERNMENT OF INDIA.

BJ